



State of Utah

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## Utah State Tax Commission

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Tuesday, December 11, 2012

### **Proposed Rule Amendment**

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules were published in the Utah Bulletin on **September 15, 2012** and the Public comment ended on **October 15, 2012**.

**Rule Number:** Rule R861-1A-46

**Rule Title:** Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.

**Summary:** The proposed rule defines a purchaser refund request as a request for a refund of sales taxes submitted by a person other than the seller that originally collected and remitted the sales tax to the Tax Commission; indicates the information that must be provided to the Tax Commission when submitting a purchaser refund request; provides that an applicant that qualifies may choose to have the purchaser refund request reviewed by a sampling method, rather than a 100 percent review of the transactions included in the refund request; provides that a purchaser refund request will be decreased by the amount of those transactions for which required information is not provided to the Tax Commission within the specified time period, and will be treated as dismissals that may be appealed only on the issue of whether the required information was received by the Tax Commission within the specified time.

### **Proposed Rule Amendment**

The proposed rule can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rule was published in the Utah Bulletin on October 15, 2012 and the Public comment will end on **November 14, 2012**.

**Rule Number:**           **Rule R884-24P-73**  
**Rule Title:**           **Urban Farming Assessment Pursuant to Utah Code Ann. Section 59-2-1703.**  
**Summary:**           2012 SB 122 enacts provisions for valuing land that is actively devoted to urban farming in a county of the first class and requires the Tax Commission to provide guidance for when land is actively devoted to urban farming. The proposed rule indicates that land is actively devoted to urban farming if it meets the productive capabilities of land classified as Irrigated I. In addition, the proposed rule indicates how land qualifying for the urban farming assessment shall be valued.

### **Proposed Rule Amendments**

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules will be published in the Utah Bulletin on **November 1, 2012** and the Public comment will end on **December 3, 2012**.

**Rule Number:**           **Rule R884-24P-53**  
**Rule Title:**           **2013 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Amendment Pursuant to Utah Code Ann. Section 59-2-515**  
**Summary:**           Section 59-2-515 authorizes the State Tax Commission to promulgate rules regarding the Property Tax Act, Part 5, Farmland Assessment Act. Section 59-2-514 authorizes the State Tax Commission to receive valuation recommendations from the State Farmland Advisory Committee for implementation as outlined in R884-24P-53.

**Rule Number:**           **Rule R884-24P-66**  
**Rule Title:**           **Appeal to County Board of Equalization Pursuant to Utah Code Ann. Section 59-2- 1004**  
**Summary:**           The proposed amendment specifies that the county shall notify a taxpayer of a defect in the evidence or documentation required to achieve standing with the county board of equalization in writing. Due to an oversight in drafting, the previous amendment to this rule did not require the notice to be in writing. This amendment matches current practice.

### **Proposed Rule Amendment**

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rule will be published in the Utah Bulletin on **November 15, 2012** and the Public comment will end on **December 17, 2012**.

**Rule Number:**           **Rule R861-1A-12**  
**Rule Title:**           **Policies and Procedures Regarding Public Disclosure Pursuant to Utah Code Ann. Section 59-1-210**  
**Summary:**           The current version of the rule provides for the disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 if disclosure is required under state law. However, current state law under Section 59-1-404 allows, but does not require, the disclosure of certain information from property tax orders. Accordingly, the proposed amendment clarifies that disclosure of property tax orders, or information about those orders, to persons other than the persons described in Section 59-1-404 and Tax Commission rule R861-1A-37 may be disclosed if the disclosure is required or allowed under state law.

### **New Proposed Rule Amendments**

The rules will be published in the Utah Bulletin on January 1, 2013 and the Public comment will end on January 31, 2013.

**Rule Number:**           **Rule R861-1A-26**  
**Rule Title:**           **Procedures for Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-501 and 63G-4-204 through 63G-4-209.**  
**Summary:**           The proposed amendment deletes language stating that a request for documents by email constitutes a waiver of confidentiality. This language was incorrect and has never been enforced. Deleting the language continues the current practice.

**Rule Number:**           **Rule R861-1A-37**  
**Rule Title:**           **Provisions Relating to Disclosure of Commercial Information Pursuant to Utah Code Ann. Section 59-1-404.**  
**Summary:**           The proposed amendment clarifies potentially misleading language in the current rule. The amendment provides that property tax commercial information disclosed in one proceeding may be used in a different proceeding subject to statutory constraints.

**Rule Number:**           **Rule R861-1A-46**  
**Rule Title:**           **Procedures for Purchaser Refund Requests Pursuant to Utah Code Ann. Sections 59-1-1410 and 59-12-110.**  
**Summary:**           This proposed rule replaces an earlier version of the rule that was submitted to the Division of Administrative Rules. That earlier version of the rule was not adopted. This current version of the proposed rule has been revised to incorporate changes suggested in comments received during the public comment period and subsequent meetings with impacted individuals.

**Rule Number:**           **Rule R865-9I-13**  
**Rule Title:**           **Pass-Through Entity Withholding Pursuant to Utah Code Ann. Sections 59-10-116, 59-10-117, 59-10-118, 59-10-1403.2, and 59-10-1405.**  
**Summary:**           The proposed amendment deletes language that is no longer necessary since these provisions are now addressed in statute by 2012 SB 143; and makes technical amendments.

**Rule Number:**           **Rule R884-24P-67**  
**Rule Title:**           **Information Required for Valuation of Low-Income Housing Pursuant to Utah Code Ann. Sections 59-2-102 and 59-2-301.3.**  
**Summary:**           The proposed amendment deletes language that is no longer necessary since these provisions are now adequately addressed in statute by 2012 HB 75.